

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

In re:

PURDUE PHARMA L.P., *et al.*,

Debtors.¹

Chapter 11

Case No. 19-23649

(Jointly Administered)

**FIFTEENTH MONTHLY FEE STATEMENT OF GRANT THORNTON LLP FOR:
(I) ALLOWANCE OF COMPENSATION AND REIMBURSEMENT OF EXPENSES
INCURRED FOR RETENTION AS CONSULTANTS TO DEBTORS FOR THE PERIOD
NOVEMBER 1, 2022 TO NOVEMBER 30, 2022; AND (II) PAYMENT OF ACCRUED
BUT UNPAID INVOICES FOR SERVICES PERFORMED IN THE ORDINARY
COURSE OF DEBTORS' BUSINESS THROUGH NOVEMBER 30, 2022**

Name of Applicant:

Grant Thornton LLP (“Grant Thornton”)

Authorized to Provide Professional
Services to:

Debtors

Date of Retention:

April 28, 2021 (*nunc pro tunc* to January 20, 2021) for Tax Consulting Services [Docket No. 2760]; **September 28, 2021** for Employee Tax Analysis and Valuation Services (effective September 1, 2021) [Docket No. 3831]; and **October 20, 2022** (effective September 27, 2022) [Docket No. 5188]. The foregoing retentions are for services provided to Debtors by Grant Thornton in connection with the Plan and in furtherance of the administration of Debtors' bankruptcy cases (as further identified and defined below, the “Plan Services”)

¹ The Debtors in these cases, along with the last four digits of each Debtor's registration number in the applicable jurisdiction, are as follows: Purdue Pharma L.P. (7484), Purdue Pharma Inc. (7486), Purdue Transdermal Technologies L.P. (1868), Purdue Pharma Manufacturing L.P. (3821), Purdue Pharmaceuticals L.P. (0034), Imbrium Therapeutics L.P. (8810), Adlon Therapeutics L.P. (6745), Greenfield BioVentures L.P. (6150), Seven Seas Hill Corp. (4591), Ophir Green Corp. (4594), Purdue Pharma of Puerto Rico (3925), Avrio Health L.P. (4140), Purdue Pharmaceutical Products L.P. (3902), Purdue Neuroscience Company (4712), Nayatt Cove Lifescience Inc. (7805), Button Land L.P. (7502), Rhodes Associates L.P., Paul Land Inc. (7425), Quidnick Land L.P. (7584), Rhodes Pharmaceuticals L.P. (6166), Rhodes Technologies (7143), UDF L.P. (0495), SVC Pharma L.P. (5717) and SVC Pharma Inc. (4014). The Debtors' corporate headquarters is located at One Stamford Forum, 201 Tresser Boulevard, Stamford, CT 06901.

Period for Which Compensation and Reimbursement is Sought (“Fee Period”):

For the Plan Services: November 1, 2022 through November 30, 2022

For OCB Tax Services (as defined below):
Accrued but unpaid invoices for services performed in the ordinary course of Debtors’ business through November 30, 2022

Amount of Compensation Sought as Actual, Reasonable and Necessary for Plan Services:

\$397,760.00

Amount of Expense Reimbursement Sought as Actual, Reasonable and Necessary for Plan Services:

\$7,750.00

Amount of Compensation Sought as Actual, Reasonable and Necessary for Tax Services Provided to the Debtors in the Ordinary Course of Business (as further identified and defined below, the “OCB Tax Services”):

\$7,005.00

Total Compensation (80%) and Expenses (100%) for Plan Services, Plus Total Compensation (100%) for OCB Tax Services Requested in this Fifteenth MFS:

\$332,963.00

INTRODUCTION

Pursuant to sections 327, 330 and 331 of chapter 11 of title 11 of the United States Code, Rule 2016 of the Federal Rules of Bankruptcy Procedure, Rule 2016-1 of the Local Bankruptcy Rules for the United States Bankruptcy Court for the Southern District of New York, the *Order Authorizing the Retention and Employment of Grant Thornton LLP as Tax Restructuring Consultants for the Debtors Nunc Pro Tunc to January 20, 2021* [Docket No. 2760] (the “**Retention Order**”), the *Order Authorizing the Supplemental Retention and Employment of Grant Thornton LLP by the Debtors for Tax Analysis and Valuation Services Effective September 1, 2021* [Docket No. 3831] (the “**Supplemental Retention Order**”), the *Order Authorizing the Second*

Supplemental Retention and Employment of Grant Thornton LLP by the Debtors for Business Advisory Services Effective September 27, 2022 [Docket No. 5188] (the “**Second Supplemental Retention Order**”), and the *Order Establishing Procedures for Interim Compensation and Reimbursement of Expenses for Retained Professionals, dated November 21, 2019* [Docket No. 529] (the “**Interim Compensation Order**”), Grant Thornton submits this *Fifteenth Monthly Fee Statement of Grant Thornton LLP for: (I) Allowance of Compensation and Reimbursement of Expenses Incurred for Retention as Consultants to Debtors for the Period November 1, 2022 to November 30, 2022; and (II) Payment of Accrued But Unpaid Invoices for Services Performed in the Ordinary Course of Debtors’ Business Through November 30, 2022* (this “**Fifteenth MFS**”).

SUMMARY OF SERVICES PROVIDED AND GRANT THORNTON’S RETENTION

A. Services Provided by Grant Thornton in the Ordinary Course of the Debtors’ Business Unrelated to the Bankruptcy Case

1. Prior to September 15, 2019 (the “**Petition Date**”), the Debtors engaged Grant Thornton to provide tax-related services pursuant to the terms and conditions of that certain master agreement, dated June 1, 2018 (the “**MSA**”), and other related statements of work executed in connection therewith.

2. As previously disclosed in the Retention Order, the Debtors retained Grant Thornton after the Petition Date to continue to provide certain tax-related services to assist the Debtors in the ordinary course of their business operations (the “**OCB Tax Services**”), which work consisted of the following services:

- a. Sales and Use Tax Compliance Services: On August 11, 2020, the Debtors and Grant Thornton entered into that certain *Statement of Work for Sales and Use Tax Return Preparation Services*, pursuant to which Grant Thornton was retained to assist the Debtors with the generation of sales, use and other

transactional tax returns by providing tax return compliance services. That August 11, 2020 statement of work was subsequently replaced and superseded by that certain *Statement of Work for Sales and Use Tax Return Preparation Services*, dated March 2, 2021.

- b. 2020 and 2021 Tax Preparation Services: On December 7, 2020, the Debtors and Grant Thornton entered into that certain *Statement of Work for Tax Compliance Services*, pursuant to which Grant Thornton was retained to prepare the Debtors' federal and state tax returns, including extension calculations and estimated tax payments, for the 2020 taxable year, which work has been completed. On January 20, 2022, the Debtors and Grant Thornton entered into that certain *Statement of Work for Tax Compliance Services*, pursuant to which Grant Thornton was retained to prepare the Debtors' federal and state tax returns, including extension calculations and estimated tax payments, for the 2021 taxable year.
- c. Global Mobility Services: On June 18, 2020, the Debtors and Grant Thornton entered into that certain *Statement of Work for Global Mobility Services*, pursuant to which Grant Thornton was retained to provide tax compliance and consulting services for disclosures, review and execution related to United States and United Kingdom tax returns for the years 2015 through 2019. Such services included, among other things: (i) discovery of over-reporting of income; (ii) consultation on the approach to amendments; (iii) preparation of adjusted compensation figures for necessary years; (iv) preparation of tax equalization settlements for necessary years; (v) discussions on processes and

filings with the Debtors and David Lundie; and (vi) assistance with responses to IRS and HMRC notices. On April 15, 2021, the Debtors and Grant Thornton entered into that certain *Statement of Work for GMS Compliance Services*, pursuant to which Grant Thornton's engagement to provide Global Mobility Services was extended to the 2020 and 2021 tax years.

3. Because the OCB Tax Services were being provided in the ordinary course of the Debtors' business and were unrelated to the administration of the bankruptcy cases, Grant Thornton understood that it was not necessary for it to be retained in these bankruptcy cases and that payment on account of such OCB Tax Services would be paid consistent with past practices and in the ordinary course of the Debtors' ongoing business operations. Thus, prior to approval of Grant Thornton's retention with respect to the Plan Services (as further described below), the OCB Tax Services, including the billing and payment process, were not subject to the Interim Compensation Order or other fee procedures applicable to professionals retained in these bankruptcy cases.

B. Services for Which Grant Thornton was Subsequently Retained Relating to the Debtors' Plan Confirmation Efforts and Bankruptcy Administration

4. In January 2021, the Debtors requested that Grant Thornton provide additional tax structuring services that directly related to the development of the Debtors' chapter 11 plan of reorganization in these bankruptcy cases (the "**Plan**"), including certain complicated tax related implications of the new entity ("**Newco**") anticipated to be created in the bankruptcy reorganization. As a result of this requested expansion in the scope of work being provided, on or about January 20, 2021, Grant Thornton and the Debtors entered into that certain *Statement of Work for Tax Structuring Services* (the "**Tax Structuring Plan-Related SOW**").

5. On April 13, 2021, the Debtors filed the *Application of Debtors for Authority to Retain and Employ Grant Thornton LLP as Tax Structuring Consultants to the Debtors Nunc Pro Tunc to January 20, 2021* [Docket No. 2636], and the Court entered the Retention Order on April 28, 2021.

6. In August 2021, the Debtors requested that Grant Thornton further expand the scope of its retention and provide additional services related to their Plan confirmation efforts. Specifically, the Debtors and Grant Thornton entered into the *Statement of Work for Advisory Services*, dated August 25, 2021 (the “**Valuation Services Plan-Related SOW**”), pursuant to which Grant Thornton was retained, subject to Court approval, to provide valuation advisory services to the Debtors relating to the Plan and the formation of the Newco as provided therein. The Debtors and Grant Thornton also entered into the *Statement of Work for Employment Tax Services & State Corporate Income/Franchise Tax Nexus Analysis Services*, dated August 26, 2021 (the “**Tax Analysis Plan-Related SOW**”), pursuant to which Grant Thornton was retained, subject to Court approval, to provide tax analysis for certain employment and other tax issues relating to the Plan and formation of the Newco as provided therein.

7. On September 10, 2021, the Debtors filed the *Application of Debtors for Authority to Supplement Retention and Employment of Grant Thornton LLP for Tax Analysis and Valuation Services Effective September 1, 2021* [Docket No. 3761], and the Court entered the Supplemental Retention Order on September 28, 2021.

8. In or around September 2022, the Debtors requested that Grant Thornton further expand the scope of its retention by providing certain business advisory services to the Debtors. On September 27, 2022, the Debtors and Grant Thornton entered into the following agreements (collectively, the “**BAS Agreements**”): (i) the engagement letter, including *Attachment A* –

STANDARD GRANT THORNTON LLP ENGAGEMENT TERMS attached thereto; and (ii) the *Statement of Work (SOW) for Advisory Services*. On October 4, 2022, the Debtors filed the *Application of Debtors for Authority to Supplement Retention and Employment of Grant Thornton LLP for Business Advisory Services Effective September 27, 2022* [Docket No. 5113], and the Court entered the Second Supplemental Retention Order on October 20, 2022 [Docket No. 5188].

9. Pursuant to the Retention Order, the Supplemental Retention Order and the Second Supplemental Retention Order, compensation and reimbursement for the services provided under the Tax Structuring Plan-Related SOW, the Valuation Services Plan-Related SOW, the Tax Analysis Plan-Related SOW and the BAS Agreements (collectively, the “**Plan Services**”) are subject to, and must be in compliance with, the applicable provisions of the Bankruptcy Code, the Bankruptcy Rules, the Local Rules, and any other applicable procedures and orders of the Court for allowance of monthly, interim and final fee applications.

SUMMARY OF REQUESTED COMPENSATION FOR THE FEE PERIOD

10. By this Fifteenth MFS, Grant Thornton seeks compensation and reimbursement of expenses in the total amount of \$332,963.00, which is composed of:

- a. Compensation and Reimbursement for Plan Services: Compensation and reimbursement of expenses in the total amount of \$325,958.00 on account of:
 - (i) compensation in the amount of \$318,208.00, representing 80% of the total amount of reasonable compensation for actual, necessary Plan Services that Grant Thornton incurred during the Fee Period in the amount of \$397,760.00;
 - plus (ii) reimbursement in the amount of \$7,750.00, representing 100% of the total amount of actual, reasonable and necessary expenses incurred by Grant Thornton during the Fee Period.

- b. Compensation for OCB Tax Services: Compensation in the total amount of \$7,400.70, representing 100% of the total amount of reasonable compensation for actual, necessary OCB Tax Services that Grant Thornton has incurred during the Fee Period. Because of Grant Thornton's retention in these bankruptcy cases by order entered April 28, 2021, out of an abundance of caution and for purposes of full disclosure, Grant Thornton is including in this Fifteenth MFS the outstanding amount owed in the ordinary course of business for which payment has not yet been made relating to the OCB Tax Services.

ITEMIZATION OF SERVICES RENDERED AND DISBURSEMENTS INCURRED

11. Attached hereto as **Exhibit A** is a chart of the number of hours expended and fees incurred (on an aggregate basis) by Grant Thornton consultants during the Fee Period with respect to each project category billed to the Plan Services. As reflected in **Exhibit A**, Grant Thornton consultants expended a total of 684.10 hours and incurred \$397,760.00 in fees during the Fee Period in connection with the Plan Services. Pursuant to this Fifteenth MFS, Grant Thornton seeks reimbursement for 80% of such fees, totaling \$318,208.00.

12. Attached hereto as **Exhibit B** is a chart of Grant Thornton consultants that billed time to the Plan Services, including the standard hourly rate for each consultant who rendered Plan Services to the Debtors in connection with these chapter 11 cases during the Fee Period, and the title, hourly rate, aggregate hours worked and the amount of fees earned by each consultant. The blended hourly billing rate of consultants for all Plan Services (including hours spent on fixed fee matters, if any) provided during the Fee Period is \$581.44.

13. Attached hereto as **Exhibit C** is a chart of necessary and out-of-pocket expenses incurred by Grant Thornton in the amount of \$7,750.00 in connection with providing professional

services during the Fee Period and seeking compensation for such services in these bankruptcy cases. In connection with Grant Thornton's retention in these bankruptcy cases, at the Debtors' request, Grant Thornton utilized its own outside bankruptcy counsel to assist Grant Thornton with its retention and fee approval procedures. Pursuant to the Retention Order:

“Grant Thornton's reimbursable expenses may include the reasonable and necessary actual, documented out-of-pocket costs, fees, disbursements, and other charges of Grant Thornton's external legal counsel (without the need for such legal counsel to be retained as a professional in the chapter 11 cases); provided, that, if Grant Thornton seeks reimbursement from the Debtors for attorneys' fees and expenses pursuant to the Engagement Agreement, the invoices and supporting time records for the attorneys' fees and expenses shall be included in Grant Thornton's own applications, both interim and final, and these invoices and time records shall be subject to the approval of the *[sic]* Court pursuant to sections 330 and 331 of the Bankruptcy Code, but without regard to whether such attorneys have been retained under section 327 of the Bankruptcy Code, and without regard to whether such attorneys' services satisfy section 330(a)(3)(C) of the Bankruptcy Code.”

Retention Order, ¶ 4. In accordance with the Retention Order, **Exhibit C** includes the invoices and supporting time records for Grant Thornton's outside legal counsel that constitute the reasonable and necessary actual, documented out-of-pocket costs, fees, disbursements, and other charges incurred by Grant Thornton in connection with utilizing such external legal counsel.

14. Attached hereto as **Exhibit D1 through D3** are the time records of Grant Thornton for the Fee Period organized by month and project category with a daily time log describing the time spent by each consultant during the applicable Fee Period in connection with the Plan Services. **Exhibit D4** are copies of Grant Thornton's invoices relating to such time records.

15. Attached as **Exhibit E** are invoices for the total amount of reasonable compensation for actual, necessary OCB Tax Services that Grant Thornton incurred covering the Fee Period. In light of Grant Thornton's retention in these bankruptcy cases by order entered April 28, 2021, out of an abundance of caution and for purposes of full disclosure, Grant Thornton is including this

disclosure of outstanding amounts owed in the ordinary course of business for which payment has not yet been received relating to the OCB Tax Services.

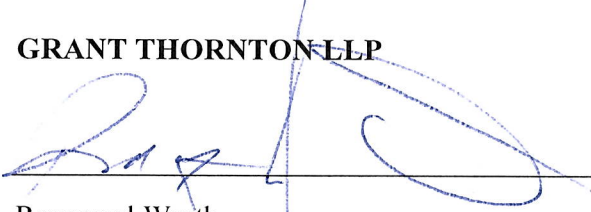
Notice

16. The Debtors will provide notice of this Fifteenth MFS in accordance with the Interim Compensation Order. Grant Thornton submits that no other or further notice be given.

WHEREFORE, Grant Thornton, in connection with services rendered on behalf of the Debtors, respectfully requests compensation in the aggregate amount of \$332,963.00, composed of: (i) \$318,208.00, which is equal to 80% of the total amount of reasonable compensation for actual, necessary consulting services that Grant Thornton incurred during the Fee Period (*i.e.*, \$397,760.00) on account of the Plan Services; plus (ii) 100% of the actual, reasonable and necessary expenses for which Grant Thornton seeks reimbursement on account of the Plan Services in the amount of \$7,750.00; plus (iii) 100% of the total amount of reasonable compensation in the amount of \$7,005.00 for actual, necessary OCB Tax Services that Grant Thornton incurred through November 30, 2022.

January 9, 2023
New York, NY

GRANT THORNTON LLP



Raymond Werth
Partner, Grant Thornton LLP
757 Third Ave., 9th Floor
New York, NY 10017
Telephone: (212) 599-0100

EXHIBIT A

**SUMMARY OF PLAN SERVICES BY CATEGORY
(For Fee Period November 1, 2022 through November 30, 2022)**

Time Category	Category Descriptions	Exhibit	Total Billed Hours	Total Fees Incurred
Business Advisory Services: General Analysis	This category includes activities associated with the general business advisory services related to the general analysis of the accounting and finance function, management processes, and understanding of EBITDA.	D1	364.30	\$224,091.50
Business Advisory Services: Strategic Operations	This category includes activities associated with development of a standalone operating cost model and identifying one-time separation costs.	D2	319.30	\$173,343.50
Employee Tax Services: Payroll Tax Support (Hourly Fees)	This category includes activities associated with preparation of state and local payroll tax registration, update and closure forms, preparation of payroll tax matrix, coordination with Ceridian, preparation of successorship memo, etc.	D3	0.50	\$325.00
TOTAL			684.10	\$397,760.00

EXHIBIT B

**SUMMARY OF HOURLY PLAN SERVICES BY PROFESSIONAL
(For Fee Period November 1, 2022 through November 30, 2022)**

LAST NAME	FIRST NAME	TITLE	TOTAL HOURS	HOURLY RATE	TOTAL COMPENSATION
Alekseev,	Alexey	Experienced Manager	41.90	675.00	28,282.50
Arazi	Albert	Senior Manager	0.50	650.00	325.00
Barenbaum	Glenn	Partner	9.00	955.00	8,595.00
Blessing,	Luisa	Senior Associate II	133.20	515.00	68,598.00
Flynn	Meighan	Senior Associate	150.70	515.00	77,610.50
Frederick	Steven	Associate	16.80	330.00	5,544.00
McGurl,	David Scott	Principal	2.70	955.00	2,578.50
Nalwa,	Anjali	Managing Director	0.40	955.00	382.00
Origitano,	Sonny D.	Managing Director	1.90	955.00	1,814.50
Sachdeva	Surbhi	Manager	137.10	675.00	92,542.50
Sauerlander,	Gunter Stephan	Senior Associate III	139.20	515.00	71,688.00
Shahkarami	Sean	Director	50.70	785.00	39,799.50
TOTAL			684.10		\$397,760.00

EXHIBIT C

SUMMARY OF OUT-OF-POCKET EXPENSES AND SUPPORTING INVOICES

<u>CATEGORY</u>	<u>AMOUNT</u>
External Legal Counsel (See Attached Supporting Invoices)	\$7,750.00
TOTAL	\$7,750.00



Sklar Kirsh, LLP
1880 Century Park East, Suite 300
Los Angeles, CA 90067
(310) 845-6416 MAIN
accounting@sklarkirsh.com
Tax I.D. 37-1711630

Grant Thornton, LLP
Attn: Chris Stathopoulos
171 N. Clark Street, Suite 200
Chicago, IL 60601
chris.stathopoulos@us.gt.com; Liz.Piechnik@us.gt.com

December 9, 2022

Invoice #53838

Due Upon Receipt

For Professional Services Rendered Through November 30, 2022

Matter: Purdue Pharma - Legal Services

<u>Date</u>	<u>Initials</u>	<u>Description</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
11/01/2022	KKF	Drafted email to GT teams re: status of information for 13th MFS.	0.10	\$625.00	\$62.50
11/02/2022	ASB	Prepared 13th Monthly Fee Application.	1.60	\$350.00	\$560.00
11/08/2022	ASB	Finalized 13th MFS for filing.	0.40	\$350.00	\$140.00
	KKF	Reviewed fee examiner report (0.1). Drafted email to fee examiner in response to fee examiner report (0.1). Drafted email to Grant Thornton team re issues raised in fee examiner report (0.3). Revised 13th MFS to update for latest employment application (0.4). Exchanged correspondence with G. Barenbaum re timing for fee applications (0.1). Drafted email to R. Werth re execution of 13th MFS (0.1).	1.10	\$625.00	\$687.50
11/09/2022	KKF	Finalized draft declaration for R. Werth re supplemental disclosures (0.7). Drafted email to G. Barenbaum and C. Stathopoulos re same (0.2).	0.90	\$625.00	\$562.50
11/14/2022	ASB	Requested LEDES files and finalized 13th MFS.	0.20	\$350.00	\$70.00
	KKF	Drafted email to I. Landsberg re: action items for Grant Thornton supplemental declaration of disinterestedness and upcoming hearing on fee application (0.2). Drafted email to D. Consola and M. Giddens re: filing and service of 13th MFS (0.1).	0.30	\$625.00	\$187.50
11/15/2022	KKF	Exchanged emails with R. Werth and J. Anderson re: revisions to supplemental statement of disinterestedness (0.2). Drafted emails to C. McDonald, P. Schwartzberger and T. Nobis re: filing 13th MFS and related LEDES (0.1). Reviewed and revised omnibus order approving Grant Thornton's 4th interim fee application (0.2).	0.50	\$625.00	\$312.50
11/16/2022	ISL	Review pleadings to prepare for hearing on fee applications. Court appearance in NY Bankruptcy Court regarding fee application.	2.20	\$725.00	\$1,595.00
11/21/2022	KKF	Exchanged emails with GT business advisory team re: additional disclosures for employment (0.3). Reviewed emails re: information for 14th MFS and responded to same with request for additional invoices (0.1).	0.40	\$625.00	\$250.00

Grant Thornton LLP
December 9, 2022
Invoice # 53838

<u>Date</u>	<u>Initials</u>	<u>Description</u>	<u>Hours</u>	<u>Rate</u>	<u>Amount</u>
11/22/2022	KKF	Reviewed and responded to emails re: invoices and time entries for 14th MFS for global mobility services and employment tax services.	0.20	\$625.00	\$125.00
11/23/2022	KKF	Reviewed time sheets for 14th MFS relating to new business advisory services (0.1). Drafted email to G. Barenbaum re: additional information needed for fee statement relating to business advisory services and process for confidentiality of records (0.3).	0.40	\$625.00	\$250.00
11/28/2022	ASB	Prepared draft of 14th Monthly Fee Statement.	3.10	\$350.00	\$1,085.00
	KKF	Exchanged emails with A. Bender re: inclusion of new employment services for business advisory in 14th MFS (0.2). Exchanged emails with G. Barenbaum re: preparation of information for business advisory services to include in 14th MFS (0.2).	0.40	\$625.00	\$250.00
11/29/2022	KKF	Telephone conference with J. Anderson re: revisions to disclosure schedule (0.1). Drafted email to J. Anderson re: required revisions (0.4).	0.50	\$625.00	\$312.50
11/30/2022	ASB	Updated 14th Monthly fee statement with additional billing information provided.	3.00	\$350.00	\$1,050.00
	KKF	Exchanged emails with G. Barenbaum re: missing information for monthly fee statement (0.2). Exchanged emails with A. Bender re: updates to 14th monthly fee statements based on correspondence from G. Barenbaum (0.1). Reviewed docket for objections to 13th MFS and emailed C. McDonald re: same (0.1).	0.40	\$625.00	\$250.00

For professional services rendered

15.7 hrs

\$7,750.00

SUBTOTAL

\$7,750.00

Total amount of this bill

\$7,750.00

Previous balance

\$24,750.00

11/21/2022 Payment - Thank you, Check # 001096243

(\$3,922.50)

12/09/2022 Payment - Advance Account

(\$70.00)

Total Payments and Adjustments

(\$3,992.50)

Balance due upon receipt

\$28,507.50

Timekeeper Summary

Name	Initials	Title	Hours	Rate	Amount
Ian S. Landsberg	ISL	Partner	2.20	\$725.00	\$1,595.00
Kelly K. Frazier	KKF	Of Counsel	5.20	\$625.00	\$3,250.00
Amy S. Bender	ASB	Paralegal	8.30	\$350.00	\$2,905.00

EXHIBIT D1

DETAILED TIME ENTRIES FOR PLAN SERVICES
(Project Category: *Business Advisory Services – General Analysis*)

Professional	Title	Date of Service	Hours Charged	Hourly Rate	Total Compensation	Description
Flynn, Meghan Patricia	Senior Associate	11/1/2022	1.4	515.00	\$721.00	Review and analysis of inventory
Flynn, Meghan Patricia	Senior Associate	11/1/2022	2.9	515.00	\$1,493.50	Prepare management meeting materials
Flynn, Meghan Patricia	Senior Associate	11/1/2022	2.6	515.00	\$1,339.00	Review of trial balance trending and analysis pack schedules
Flynn, Meghan Patricia	Senior Associate	11/1/2022	0.3	515.00	\$154.50	Internal review and planning for management meetings
Frederick, Steven Christopher	Associate	11/1/2022	2.3	330.00	\$759.00	Assist preparation of management meeting agenda and materials
Sachdeva, Surbhi	Manager	11/1/2022	0.3	675.00	\$202.50	Internal review and planning for management meetings
Sachdeva, Surbhi	Manager	11/1/2022	1.1	675.00	\$742.50	Operational due diligence call with Management - team call to prevent redundant calls
Sachdeva, Surbhi	Manager	11/1/2022	3.4	675.00	\$2,295.00	Management call prep (ops and diligence), TB walk through update, review of new uploads
Sachdeva, Surbhi	Manager	11/1/2022	0.2	675.00	\$135.00	Post call internal catch up
Shahkarami, Sean	Director	11/1/2022	2.3	785.00	\$1,805.50	Edit and finalize management meeting agenda (1.1). Review and finalize supplementary

Professional	Title	Date of Service	Hours Charged	Hourly Rate	Total Compensation	Description
						materials for management meeting (1.2).
Flynn, Meghan Patricia	Senior Associate	11/2/2022	0.9	515.00	\$463.50	Review of management submissions and update request list
Flynn, Meghan Patricia	Senior Associate	11/2/2022	0.8	515.00	\$412.00	Report set up & compilation
Flynn, Meghan Patricia	Senior Associate	11/2/2022	1.6	515.00	\$824.00	Review and analysis of sales revenue
Flynn, Meghan Patricia	Senior Associate	11/2/2022	1.3	515.00	\$669.50	Compilation and review of QoE adjustments
Flynn, Meghan Patricia	Senior Associate	11/2/2022	0.6	515.00	\$309.00	Internal preparation for management meeting
Flynn, Meghan Patricia	Senior Associate	11/2/2022	0.9	515.00	\$463.50	Call with management to discuss reconciliations and adjustments-team call to prevent redundant calls
Frederick, Steven Christopher	Associate	11/2/2022	0.6	330.00	\$198.00	Internal preparation for management meeting
Frederick, Steven Christopher	Associate	11/2/2022	0.9	330.00	\$297.00	Call with management to discuss reconciliations and adjustments-team call to prevent redundant calls
Frederick, Steven Christopher	Associate	11/2/2022	1.1	330.00	\$363.00	Preparation for management meeting.
Sachdeva, Surbhi	Manager	11/2/2022	0.6	675.00	\$405.00	Internal preparation for management meeting

Professional	Title	Date of Service	Hours Charged	Hourly Rate	Total Compensation	Description
Sachdeva, Surbhi	Manager	11/2/2022	0.9	675.00	\$607.50	Management meeting-team call to prevent redundant calls
Sachdeva, Surbhi	Manager	11/2/2022	5.7	675.00	\$3,847.50	Quality of earnings analysis - work up of adjustments
Shahkarami, Sean	Director	11/2/2022	0.7	785.00	\$549.50	Preparation for management meeting.
Shahkarami, Sean	Director	11/2/2022	0.9	785.00	\$706.50	Management meeting-team call to prevent redundant calls
Flynn, Meighan Patricia	Senior Associate	11/3/2022	2.7	515.00	\$1,390.50	Review and analysis of sales revenue
Flynn, Meighan Patricia	Senior Associate	11/3/2022	1.4	515.00	\$721.00	Report set up and compilation
Flynn, Meighan Patricia	Senior Associate	11/3/2022	0.3	515.00	\$154.50	Internal work allocation and planning
Flynn, Meighan Patricia	Senior Associate	11/3/2022	2.2	515.00	\$1,133.00	Review and analysis of third-party contracts and revenue
Frederick, Steven Christopher	Associate	11/3/2022	0.9	330.00	\$297.00	Report Set-up
Frederick, Steven Christopher	Associate	11/3/2022	0.8	330.00	\$264.00	Review and analysis of sales revenue
Sachdeva, Surbhi	Manager	11/3/2022	8.6	675.00	\$5,805.00	QofE analysis build out/work up of adjustment
Flynn, Meighan Patricia	Senior Associate	11/4/2022	3.7	515.00	\$1,905.50	Review and analysis of third-party contracts and revenue

Professional	Title	Date of Service	Hours Charged	Hourly Rate	Total Compensation	Description
Flynn, Meighan Patricia	Senior Associate	11/4/2022	2.6	515.00	\$1,339.00	Report set up & compilation
Flynn, Meighan Patricia	Senior Associate	11/4/2022	0.4	515.00	\$206.00	Internal update, review and planning
Sachdeva, Surbhi	Manager	11/4/2022	0.4	675.00	\$270.00	Internal update, review and planning
Sachdeva, Surbhi	Manager	11/4/2022	0.2	675.00	\$135.00	QofE look through
Shahkarami, Sean	Director	11/4/2022	2.1	785.00	\$1,648.50	Review analysis and provide tasks to team with feedback/comments.
Flynn, Meighan Patricia	Senior Associate	11/7/2022	3.6	515.00	\$1,854.00	Report compilation
Flynn, Meighan Patricia	Senior Associate	11/7/2022	0.9	515.00	\$463.50	Internal review and planning
Flynn, Meighan Patricia	Senior Associate	11/7/2022	0.9	515.00	\$463.50	Review and analysis of sales revenue
Flynn, Meighan Patricia	Senior Associate	11/7/2022	1.4	515.00	\$721.00	Review management submissions and update request list
Flynn, Meighan Patricia	Senior Associate	11/7/2022	0.9	515.00	\$463.50	Diligence call with Mr. Darragh to discuss AR
Sachdeva, Surbhi	Manager	11/7/2022	3.6	675.00	\$2,430.00	Report set up
Sachdeva, Surbhi	Manager	11/7/2022	0.9	675.00	\$607.50	Diligence call with Mr. Darragh

Professional	Title	Date of Service	Hours Charged	Hourly Rate	Total Compensation	Description
Sachdeva, Surbhi	Manager	11/7/2022	3.2	675.00	\$2,160.00	Adjustment work up and QofE update
Sachdeva, Surbhi	Manager	11/7/2022	0.9	675.00	\$607.50	Internal review and planning
Flynn, Meighan Patricia	Senior Associate	11/8/2022	4.7	515.00	\$2,420.50	Report compilation and updates
Flynn, Meighan Patricia	Senior Associate	11/8/2022	1.1	515.00	\$566.50	Review and analysis of sales revenue
Flynn, Meighan Patricia	Senior Associate	11/8/2022	0.7	515.00	\$360.50	Internal update and work allocation
Flynn, Meighan Patricia	Senior Associate	11/8/2022	1.1	515.00	\$566.50	Internal update, review and planning
Flynn, Meighan Patricia	Senior Associate	11/8/2022	1.3	515.00	\$669.50	Review management submissions and update request list
Sachdeva, Surbhi	Manager	11/8/2022	1.1	675.00	\$742.50	Internal update, review and planning
Sachdeva, Surbhi	Manager	11/8/2022	0.7	675.00	\$472.50	Internal update and work allocation
Sachdeva, Surbhi	Manager	11/8/2022	4.9	675.00	\$3,307.50	Report write up
Sachdeva, Surbhi	Manager	11/8/2022	1.1	675.00	\$742.50	Additional analysis and update of quality of earnings analysis
Shahkarami, Sean	Director	11/8/2022	3.6	785.00	\$2,826.00	Review and provide commentary for report draft
Flynn, Meighan Patricia	Senior Associate	11/9/2022	5.3	515.00	\$2,729.50	Report compilation and updates

Professional	Title	Date of Service	Hours Charged	Hourly Rate	Total Compensation	Description
Flynn, Meighan Patricia	Senior Associate	11/9/2022	0.4	515.00	\$206.00	Report review, update and feedback
Flynn, Meighan Patricia	Senior Associate	11/9/2022	1.9	515.00	\$978.50	Review of analysis pack and schedule updates
Sachdeva, Surbhi	Manager	11/9/2022	7.8	675.00	\$5,265.00	Report write up
Sachdeva, Surbhi	Manager	11/9/2022	0.3	675.00	\$202.50	Internal update, review and planning
Shahkarami, Sean	Director	11/9/2022	1.1	785.00	\$863.50	Review EBITDA adjustment support provided by client
Flynn, Meighan Patricia	Senior Associate	11/10/2022	6.2	515.00	\$3,193.00	Report compilation and updates
Flynn, Meighan Patricia	Senior Associate	11/10/2022	1.4	515.00	\$721.00	Prepare/update management meeting materials
Sachdeva, Surbhi	Manager	11/10/2022	8.3	675.00	\$5,602.50	Report review, feedback and write up
Flynn, Meighan Patricia	Senior Associate	11/11/2022	7.1	515.00	\$3,656.50	Review comments on report and update accordingly
Flynn, Meighan Patricia	Senior Associate	11/11/2022	0.8	515.00	\$412.00	Report review, update and feedback
Flynn, Meighan Patricia	Senior Associate	11/11/2022	1.4	515.00	\$721.00	Review of analysis pack and schedule updates
Sachdeva, Surbhi	Manager	11/11/2022	3.2	675.00	\$2,160.00	Report review, feedback and planning
Shahkarami, Sean	Director	11/11/2022	1.9	785.00	\$1,491.50	Review EBITDA adjustment support and draft report

Professional	Title	Date of Service	Hours Charged	Hourly Rate	Total Compensation	Description
Barenbaum, Glenn P.	Partner	11/14/2022	0.6	955.00	\$573.00	Management call to discuss income statement trends-team call to prevent redundant calls
Flynn, Meighan Patricia	Senior Associate	11/14/2022	1.1	515.00	\$566.50	Call with management to discuss trial balance walkthrough and remaining agenda items-team call to prevent redundant calls
Flynn, Meighan Patricia	Senior Associate	11/14/2022	1.8	515.00	\$927.00	Review management submissions and updated request list
Flynn, Meighan Patricia	Senior Associate	11/14/2022	0.9	515.00	\$463.50	Diligence call with Mr. Darragh regarding cash proof, AR, and inventory
Flynn, Meighan Patricia	Senior Associate	11/14/2022	2.3	515.00	\$1,184.50	Report compilation and updates
Flynn, Meighan Patricia	Senior Associate	11/14/2022	0.7	515.00	\$360.50	Discussion on post-call updates to quality of earnings
Sachdeva, Surbhi	Manager	11/14/2022	1.1	675.00	\$742.50	Call with management to discuss trial balance walkthrough and other agenda items-team call to prevent redundant calls
Sachdeva, Surbhi	Manager	11/14/2022	0.7	675.00	\$472.50	Discussion on post-call updates to quality of earnings
Sachdeva, Surbhi	Manager	11/14/2022	0.9	675.00	\$607.50	Diligence call with Mr. Darragh regarding cash proof, AR, and inventory
Sachdeva, Surbhi	Manager	11/14/2022	4.3	675.00	\$2,902.50	Earnings analysis update basis management meeting discussion
Shahkarami, Sean	Director	11/14/2022	1.3	785.00	\$1,020.50	Management meeting with team to prevent redundant calls to

Professional	Title	Date of Service	Hours Charged	Hourly Rate	Total Compensation	Description
						finish walkthrough of trial balance fluctuations.
Shahkarami, Sean	Director	11/14/2022	2.8	785.00	\$2,198.00	Guide and review updates to our analysis based on the conversations and updated support provided by the client from the Management call.
Shahkarami, Sean	Director	11/14/2022	0.9	785.00	\$706.50	Call with Keith Darragh with team to prevent redundant calls to walkthrough and complete the cash proof of revenue.
Flynn, Meighan Patricia	Senior Associate	11/15/2022	4.2	515.00	\$2,163.00	Report compilation and updates
Flynn, Meighan Patricia	Senior Associate	11/15/2022	1.2	515.00	\$618.00	Review and quality check QoE and apack schedules
Flynn, Meighan Patricia	Senior Associate	11/15/2022	1.3	515.00	\$669.50	Review management submissions and updated request list
Sachdeva, Surbhi	Manager	11/15/2022	1.4	675.00	\$945.00	Cost model discussion with Mr. Darragh and Mr. Ronan
Sachdeva, Surbhi	Manager	11/15/2022	2.4	675.00	\$1,620.00	Report update and agenda refinement for next management meeting
Sachdeva, Surbhi	Manager	11/15/2022	4.6	675.00	\$3,105.00	Earnings analysis update basis internal review and feedback
Shahkarami, Sean	Director	11/15/2022	1.6	785.00	\$1,256.00	Review updates made to the analysis based on new support provided by the client as a result from our Management call.
Flynn, Meighan Patricia	Senior Associate	11/16/2022	1.2	515.00	\$618.00	Review and quality check QoE and apack schedules

Professional	Title	Date of Service	Hours Charged	Hourly Rate	Total Compensation	Description
Flynn, Meighan Patricia	Senior Associate	11/16/2022	5.4	515.00	\$2,781.00	Report compilation and updates
Sachdeva, Surbhi	Manager	11/16/2022	2.9	675.00	\$1,957.50	Earnings analysis and report updates continued
Shahkarami, Sean	Director	11/16/2022	2.1	785.00	\$1,648.50	Review updated support regarding supply chain issues and stock outs and guide methodology for normalization analysis.
Flynn, Meighan Patricia	Senior Associate	11/17/2022	2.9	515.00	\$1,493.50	Review and quality check QoE and apack schedules
Flynn, Meighan Patricia	Senior Associate	11/17/2022	1.1	515.00	\$566.50	Discussion with Mr. Darragh & Ms. Tran regarding trial balance fluctuations and follow-up items.
Flynn, Meighan Patricia	Senior Associate	11/17/2022	0.4	515.00	\$206.00	Discussion on post-call updates to quality of earnings
Flynn, Meighan Patricia	Senior Associate	11/17/2022	0.9	515.00	\$463.50	Review management submissions and updated request list
Flynn, Meighan Patricia	Senior Associate	11/17/2022	0.4	515.00	\$206.00	Report compilation and updates
Sachdeva, Surbhi	Manager	11/17/2022	1.1	675.00	\$742.50	Discussion with Mr. Darragh & Ms. Tran regarding trial balance fluctuations and follow-up items
Sachdeva, Surbhi	Manager	11/17/2022	5.4	675.00	\$3,645.00	Earnings analysis review and update basis management call
Flynn, Meighan Patricia	Senior Associate	11/18/2022	0.6	515.00	\$309.00	Quality review of draft apack deliverable

Professional	Title	Date of Service	Hours Charged	Hourly Rate	Total Compensation	Description
Flynn, Meighan Patricia	Senior Associate	11/18/2022	0.9	515.00	\$463.50	Review and quality check QoE and apack schedules
Flynn, Meighan Patricia	Senior Associate	11/18/2022	6.6	515.00	\$3,399.00	Report compilation and updates
Sachdeva, Surbhi	Manager	11/18/2022	4.3	675.00	\$2,902.50	Earnings analysis update in databook, clean up and finalization for internal review
Sachdeva, Surbhi	Manager	11/18/2022	2.3	675.00	\$1,552.50	Report update basis updated earnings analysis
Shahkarami, Sean	Director	11/18/2022	2.6	785.00	\$2,041.00	Review stock out normalization and review and make edits in the draft report.
Flynn, Meighan Patricia	Senior Associate	11/21/2022	2.4	515.00	\$1,236.00	Review, updated and quality check apack schedules
Flynn, Meighan Patricia	Senior Associate	11/21/2022	5.8	515.00	\$2,987.00	Report compilation, updates, and review
Shahkarami, Sean	Director	11/21/2022	2.6	785.00	\$2,041.00	Report draft and analysis
Barenbaum, Glenn P.	Partner	11/22/2022	4.2	955.00	\$4,011.00	Review and comment on draft report
Flynn, Meighan Patricia	Senior Associate	11/22/2022	3.8	515.00	\$1,957.00	Report compilation, updates, and review
Flynn, Meighan Patricia	Senior Associate	11/22/2022	1.7	515.00	\$875.50	Review, updated and quality check apack schedules
Flynn, Meighan Patricia	Senior Associate	11/22/2022	0.4	515.00	\$206.00	Review, discuss, and provide feedback on report

Professional	Title	Date of Service	Hours Charged	Hourly Rate	Total Compensation	Description
Flynn, Meighan Patricia	Senior Associate	11/22/2022	1.9	515.00	\$978.50	Update and quality review of sales revenue analysis and schedules
Sachdeva, Surbhi	Manager	11/22/2022	0.4	675.00	\$270.00	Review, discuss, and provide feedback on report
Sachdeva, Surbhi	Manager	11/22/2022	0.9	675.00	\$607.50	Update of earnings analysis with standalone adjustment
Sachdeva, Surbhi	Manager	11/22/2022	9.2	675.00	\$6,210.00	Update of analysis and report per feedback comments, finalization of draft and send out to client
Shahkarami, Sean	Director	11/22/2022	4.3	785.00	\$3,375.50	Report draft and analysis
Flynn, Meighan Patricia	Senior Associate	11/23/2022	2.6	515.00	\$1,339.00	Review, updated and quality check apack schedules
Flynn, Meighan Patricia	Senior Associate	11/23/2022	4.7	515.00	\$2,420.50	Report compilation, updates, and review
Sachdeva, Surbhi	Manager	11/23/2022	2.3	675.00	\$1,552.50	Contribution margin analysis review and update
Sachdeva, Surbhi	Manager	11/23/2022	6.3	675.00	\$4,252.50	Report deliverable review and update
Shahkarami, Sean	Director	11/23/2022	2.8	785.00	\$2,198.00	Report draft and analysis
Barenbaum, Glenn P.	Partner	11/28/2022	2.1	955.00	\$2,005.50	Review and edit draft deliverable
Flynn, Meighan Patricia	Senior Associate	11/28/2022	8.9	515.00	\$4,583.50	Review comments/questions and update report
Flynn, Meighan Patricia	Senior Associate	11/28/2022	0.4	515.00	\$206.00	Call with management to discuss summary findings-team call to prevent redundant calls

Professional	Title	Date of Service	Hours Charged	Hourly Rate	Total Compensation	Description
Flynn, Meighan Patricia	Senior Associate	11/28/2022	0.4	515.00	\$206.00	Report feedback discussion
Frederick, Steven Christopher	Associate	11/28/2022	2.1	330.00	\$693.00	Appendix in Draft Report
Sachdeva, Surbhi	Manager	11/28/2022	0.4	675.00	\$270.00	Internal report feedback discussion
Sachdeva, Surbhi	Manager	11/28/2022	0.4	675.00	\$270.00	Call with management to discuss summary findings-team call to prevent redundant calls
Sachdeva, Surbhi	Manager	11/28/2022	11.2	675.00	\$7,560.00	Report update basis internal review and feedback and update of standalone analysis
Shahkarami, Sean	Director	11/28/2022	4.4	785.00	\$3,454.00	Drafting and writing of written report.
Shahkarami, Sean	Director	11/28/2022	3.9	785.00	\$3,061.50	Review and edits to written report
Barenbaum, Glenn P.	Partner	11/29/2022	2.1	955.00	\$2,005.50	Review second draft and edit report deliverable
Flynn, Meighan Patricia	Senior Associate	11/29/2022	1.7	515.00	\$875.50	Review and analyze revenue/AR entanglement support
Flynn, Meighan Patricia	Senior Associate	11/29/2022	8.3	515.00	\$4,274.50	Review comments/questions and update report accordingly
Flynn, Meighan Patricia	Senior Associate	11/29/2022	0.4	515.00	\$206.00	Discussion on post-call updates to report
Flynn, Meighan Patricia	Senior Associate	11/29/2022	0.3	515.00	\$154.50	Call with management to discuss report status-team call to prevent redundant calls

Professional	Title	Date of Service	Hours Charged	Hourly Rate	Total Compensation	Description
Frederick, Steven Christopher	Associate	11/29/2022	3.3	330.00	\$1,089.00	Balance Sheet Section and Appendix for Draft Report
Sachdeva, Surbhi	Manager	11/29/2022	5.4	675.00	\$3,645.00	Update and set up of additional analysis in databook for client deliverable
Sachdeva, Surbhi	Manager	11/29/2022	7.6	675.00	\$5,130.00	Review and update of report with feedback comments and new analysis developed
Shahkarami, Sean	Director	11/29/2022	5.2	785.00	\$4,082.00	Drafting and writing of written report.
Shahkarami, Sean	Director	11/29/2022	3.6	785.00	\$2,826.00	Review and edits to written report.
Flynn, Meighan Patricia	Senior Associate	11/30/2022	5.4	515.00	\$2,781.00	Report quality review and updates per review comments
Frederick, Steven Christopher	Associate	11/30/2022	4.8	330.00	\$1,584.00	Quality control in drafting the report
Sachdeva, Surbhi	Manager	11/30/2022	4.2	675.00	\$2,835.00	Databook update with working capital and net debt analysis
TOTAL			364.30		\$224,091.50	

EXHIBIT D2

DETAILED TIME ENTRIES FOR PLAN SERVICES
(Project Category: *Business Advisory Services – Strategic Operations Services*)

Professional	Title	Date of Service	Hours Charged	Hourly Rate	Total Compensation	Description
Blessing, Luisa	Senior Associate II	11/1/2022	0.8	\$515.00	\$412.00	Review of VDR files, updates to sharepoint and IRL
Blessing, Luisa	Senior Associate II	11/1/2022	1.3	\$515.00	\$669.50	Create meeting agenda for client meeting with outstanding questions and IRL review & update.
Blessing, Luisa	Senior Associate II	11/1/2022	1.2	\$515.00	\$618.00	Review of new documentation submitted by client: responses to questions and allocations methodologies.
Blessing, Luisa	Senior Associate II	11/1/2022	1.4	\$515.00	\$721.00	Review of new documentation submitted by client: alignment to trial balance, vendor agreements and IT inventory
Sauerlander, Gunter Stephan	Senior Associate III	11/1/2022	1.6	\$515.00	\$824.00	Review and analysis of new data uploaded to VDR - S&P
Sauerlander, Gunter Stephan	Senior Associate III	11/1/2022	0.8	\$515.00	\$412.00	Review and analysis of new data uploaded to VDR - G&A
Sauerlander, Gunter Stephan	Senior Associate III	11/1/2022	1.3	\$515.00	\$669.50	Review and analysis of new data uploaded to VDR - Non-site costs
Sauerlander, Gunter Stephan	Senior Associate III	11/1/2022	1.4	\$515.00	\$721.00	Analyses of materials and preparation for discussions with management - S&P
Sauerlander, Gunter Stephan	Senior Associate III	11/1/2022	0.9	\$515.00	\$463.50	Analyses of materials and preparation for discussions

Professional	Title	Date of Service	Hours Charged	Hourly Rate	Total Compensation	Description
						with management - Non-site costs
Blessing, Luisa	Senior Associate II	11/2/2022	1.7	\$515.00	\$875.50	Notes review and edits from client call & creation of notebook for team notes based on client feedback
Blessing, Luisa	Senior Associate II	11/2/2022	0.4	\$515.00	\$206.00	Description and listing of pending items and questions for client
Blessing, Luisa	Senior Associate II	11/2/2022	1.1	\$515.00	\$566.50	Detailed assessment of client documents: review and alignment on cost numbers with business model and functions
Blessing, Luisa	Senior Associate II	11/2/2022	0.6	\$515.00	\$309.00	Drafting and review of email for client with clarifications and pending information
Blessing, Luisa	Senior Associate II	11/2/2022	1.3	\$515.00	\$669.50	Review of client allocation methodologies from client meeting feedback and documentation
Sauerlander, Gunter Stephan	Senior Associate III	11/2/2022	1.4	\$515.00	\$721.00	Build out of various bottom up cost analysis and write up of inquiries of management - S&P
Sauerlander, Gunter Stephan	Senior Associate III	11/2/2022	0.6	\$515.00	\$309.00	Build out of various bottom up cost analysis and write up of inquiries of management - G&A
Sauerlander, Gunter Stephan	Senior Associate III	11/2/2022	1.4	\$515.00	\$721.00	Build out of various bottom up cost analysis and write up of inquiries of management - Non-site costs

Professional	Title	Date of Service	Hours Charged	Hourly Rate	Total Compensation	Description
Sauerlander, Gunter Stephan	Senior Associate III	11/2/2022	0.9	\$515.00	\$463.50	Review and analysis of new materials posted to VDR - R&D
Sauerlander, Gunter Stephan	Senior Associate III	11/2/2022	1.8	\$515.00	\$927.00	Review and analysis of new materials posted to VDR - IT
Alekseev, Alexey	Experienced Manager	11/3/2022	1.6	\$675.00	\$1,080.00	Review of meeting notes, development of the cost model structure
Alekseev, Alexey	Experienced Manager	11/3/2022	0.4	\$675.00	\$270.00	Discussion of the cost model structure, review of outstanding items (Alekseev, Alex Sauerlander, Gunter)
Blessing, Luisa	Senior Associate II	11/3/2022	0.3	\$515.00	\$154.50	Review of client provided feedback via email
Blessing, Luisa	Senior Associate II	11/3/2022	6.0	\$515.00	\$3,090.00	Additional clarifying questions email for client
Blessing, Luisa	Senior Associate II	11/3/2022	1.4	\$515.00	\$721.00	Analysis of new allocation metrics and model
Blessing, Luisa	Senior Associate II	11/3/2022	0.6	\$515.00	\$309.00	Review of alignment to historical documentation
Blessing, Luisa	Senior Associate II	11/3/2022	1.6	\$515.00	\$824.00	Benchmark research of pharma industries for accounting and finance
Blessing, Luisa	Senior Associate II	11/3/2022	0.8	\$515.00	\$412.00	Review on new documentation submitted by client: Related Party and Shared Services
Blessing, Luisa	Senior Associate II	11/3/2022	1.2	\$515.00	\$618.00	Review on new documentation submitted by client: IT and Business Systems Entanglements (With Costs Added)

Professional	Title	Date of Service	Hours Charged	Hourly Rate	Total Compensation	Description
Blessing, Luisa	Senior Associate II	11/3/2022	0.4	\$515.00	\$206.00	SharePoint updates of newly submitted documentation
Sauerlander, Gunter Stephan	Senior Associate III	11/3/2022	1.1	\$515.00	\$566.50	Preparation of various bottom up cost schedules and analyses - Benchmarking for insurance costs
Sauerlander, Gunter Stephan	Senior Associate III	11/3/2022	0.7	\$515.00	\$360.50	Preparation of various bottom up cost schedules and analyses - Benchmarking for multiple one-time costs
Sauerlander, Gunter Stephan	Senior Associate III	11/3/2022	1.6	\$515.00	\$824.00	Preparation of various bottom up cost schedules and analyses - Benchmarking for personnel salaries across functional areas
Sauerlander, Gunter Stephan	Senior Associate III	11/3/2022	1.3	\$515.00	\$669.50	Preparation of deliverable straw man and structure - Benchmarking templates
Sauerlander, Gunter Stephan	Senior Associate III	11/3/2022	1.6	\$515.00	\$824.00	Preparation of deliverable straw man and structure - One time costs
Sauerlander, Gunter Stephan	Senior Associate III	11/3/2022	0.6	\$515.00	\$309.00	Preparation of deliverable straw man and structure - Various functional areas
Alekseev, Alexey	Experienced Manager	11/4/2022	1.6	\$675.00	\$1,080.00	Development of the cost model structure.
Blessing, Luisa	Senior Associate II	11/4/2022	0.9	\$515.00	\$463.50	Review of responses to questions from client and new documentation submitted by client (New description of Allocations and 2023 budgets)
Blessing, Luisa	Senior Associate II	11/4/2022	0.9	\$515.00	\$463.50	IT benchmark research on pharma industry: APQC

Professional	Title	Date of Service	Hours Charged	Hourly Rate	Total Compensation	Description
Blessing, Luisa	Senior Associate II	11/4/2022	1.1	\$515.00	\$566.50	IT benchmark research on pharma industry: Computer economics
Blessing, Luisa	Senior Associate II	11/4/2022	1.7	\$515.00	\$875.50	IT standalone cost model draft and review of allocations
Blessing, Luisa	Senior Associate II	11/4/2022	0.6	\$515.00	\$309.00	Edits to the IT standalone cost model
Blessing, Luisa	Senior Associate II	11/4/2022	0.6	\$515.00	\$309.00	Data gap assessment and missing information from client for standalone model
Sauerlander, Gunter Stephan	Senior Associate III	11/4/2022	1.3	\$515.00	\$669.50	Analysis of new files sent and / or uploaded to VDR - Non-site costs
Sauerlander, Gunter Stephan	Senior Associate III	11/4/2022	1.6	\$515.00	\$824.00	Analysis of new files sent and / or uploaded to VDR - IT applications and people
Sauerlander, Gunter Stephan	Senior Associate III	11/4/2022	1.2	\$515.00	\$618.00	Analysis of new files sent and / or uploaded to VDR - G&A
Sauerlander, Gunter Stephan	Senior Associate III	11/4/2022	0.6	\$515.00	\$309.00	Iterations for deliverable straw man and structure - Benchmarking templates
Sauerlander, Gunter Stephan	Senior Associate III	11/4/2022	1.1	\$515.00	\$566.50	Iterations for deliverable straw man and structure - IT costs
Sauerlander, Gunter Stephan	Senior Associate III	11/4/2022	1.3	\$515.00	\$669.50	Iterations for deliverable straw man and structure - Personnel costs (taxes, benefits, bonus, other)
Blessing, Luisa	Senior Associate II	11/7/2022	1.9	\$515.00	\$978.50	Comments, review, and preparation of analysis
Blessing, Luisa	Senior Associate II	11/7/2022	1.2	\$515.00	\$618.00	Comments, review, and preparation of analysis

Professional	Title	Date of Service	Hours Charged	Hourly Rate	Total Compensation	Description
Blessing, Luisa	Senior Associate II	11/7/2022	0.6	\$515.00	\$309.00	Review of current documentation to identify data gaps and questions for G&A
Blessing, Luisa	Senior Associate II	11/7/2022	1.6	\$515.00	\$824.00	Review of current documentation to identify data gaps and questions for R&D
Blessing, Luisa	Senior Associate II	11/7/2022	1.8	\$515.00	\$927.00	Review of current documentation to identify data gaps and questions for IT and S&P
Sauerlander, Gunter Stephan	Senior Associate III	11/7/2022	1.7	\$515.00	\$875.50	Conducting Benchmark research - Business insurance
Sauerlander, Gunter Stephan	Senior Associate III	11/7/2022	1.7	\$515.00	\$875.50	Conducting Benchmark research - Systems change one time separation costs
Sauerlander, Gunter Stephan	Senior Associate III	11/7/2022	0.6	\$515.00	\$309.00	Conducting Benchmark research - Taxation costs
Sauerlander, Gunter Stephan	Senior Associate III	11/7/2022	1.2	\$515.00	\$618.00	Build out of standalone cost model - IT equipment and other IT one-time costs
Sauerlander, Gunter Stephan	Senior Associate III	11/7/2022	1.4	\$515.00	\$721.00	Build out of standalone cost model - Additional FTEs estimated payroll tax calculations
Sauerlander, Gunter Stephan	Senior Associate III	11/7/2022	1.4	\$515.00	\$721.00	Build out of standalone cost model - Assessment of reasonableness of key benchmarks to test cost model
Blessing, Luisa	Senior Associate II	11/8/2022	1.9	\$515.00	\$978.50	Research and analysis of benchmarks from computer

Professional	Title	Date of Service	Hours Charged	Hourly Rate	Total Compensation	Description
						economics for IT spending of small companies
Blessing, Luisa	Senior Associate II	11/8/2022	1.3	\$515.00	\$669.50	Research and analysis of benchmarks from computer economics for IT spending of pharma organizations
Blessing, Luisa	Senior Associate II	11/8/2022	0.8	\$515.00	\$412.00	Research and analysis of benchmarks from computer economics for IT spending healthcare industry
Blessing, Luisa	Senior Associate II	11/8/2022	1.6	\$515.00	\$824.00	Analysis of client provided metrics and benchmarking metrics to identify the IT allocation of the standalone cost model
Blessing, Luisa	Senior Associate II	11/8/2022	0.6	\$515.00	\$309.00	Research and analysis of benchmarks from apqc resource for IT spending for small org
Blessing, Luisa	Senior Associate II	11/8/2022	1.4	\$515.00	\$721.00	Research and analysis of benchmarks from apqc resource for IT spending for pharma & healthcare
Sauerlander, Gunter Stephan	Senior Associate III	11/8/2022	1.9	\$515.00	\$978.50	Benchmark research and build out of standalone cost model - G&A
Sauerlander, Gunter Stephan	Senior Associate III	11/8/2022	1.7	\$515.00	\$875.50	Benchmark research and build out of standalone cost model - R&D
Sauerlander, Gunter Stephan	Senior Associate III	11/8/2022	1.4	\$515.00	\$721.00	Benchmark research and build out of standalone cost model - IT
Sauerlander, Gunter Stephan	Senior Associate III	11/8/2022	1.5	\$515.00	\$772.50	Benchmark research and build out of standalone cost model - S&P

Professional	Title	Date of Service	Hours Charged	Hourly Rate	Total Compensation	Description
Blessing, Luisa	Senior Associate II	11/9/2022	0.7	\$515.00	\$360.50	Bottom up analysis of the IT functional area
Blessing, Luisa	Senior Associate II	11/9/2022	1.7	\$515.00	\$875.50	Bottom up IT related FTEs analysis for standalone cost model
Blessing, Luisa	Senior Associate II	11/9/2022	1.6	\$515.00	\$824.00	Edits to bottom IT analysis based on benchmarking
Blessing, Luisa	Senior Associate II	11/9/2022	1.2	\$515.00	\$618.00	Review of new documentation submitted by client: gross sales and COGS documentation
Blessing, Luisa	Senior Associate II	11/9/2022	0.8	\$515.00	\$412.00	Review of new documentation submitted by client: Trial balance to allocations
Blessing, Luisa	Senior Associate II	11/9/2022	1.7	\$515.00	\$875.50	Identify and analyze data gaps for current standalone cost model by reviewing documentations and data points
Sauerlander, Gunter Stephan	Senior Associate III	11/9/2022	1.6	\$515.00	\$824.00	Revision of key benchmarks against additional new sources - IT costs
Sauerlander, Gunter Stephan	Senior Associate III	11/9/2022	1.9	\$515.00	\$978.50	Revision of key benchmarks against additional new sources - Multiple one time costs
Sauerlander, Gunter Stephan	Senior Associate III	11/9/2022	1.8	\$515.00	\$927.00	Revision of key benchmarks against additional new sources - personnel taxes
Sauerlander, Gunter Stephan	Senior Associate III	11/9/2022	1.7	\$515.00	\$875.50	Revision of key benchmarks against additional new sources - HR

Professional	Title	Date of Service	Hours Charged	Hourly Rate	Total Compensation	Description
Blessing, Luisa	Senior Associate II	11/10/2022	1.2	\$515.00	\$618.00	Research on R&D functional area for standalone allocations
Sauerlander, Gunter Stephan	Senior Associate III	11/10/2022	1.3	\$515.00	\$669.50	Review of IT, S&P, G&A bottom ups.
Sauerlander, Gunter Stephan	Senior Associate III	11/10/2022	1.9	\$515.00	\$978.50	Iterations of Benchmark research - one time separation costs - recruiting/training functions
Sauerlander, Gunter Stephan	Senior Associate III	11/10/2022	1.8	\$515.00	\$927.00	Iterations of Benchmark research - one time separation costs - Business application costs
Sauerlander, Gunter Stephan	Senior Associate III	11/10/2022	1.9	\$515.00	\$978.50	Iterations of Benchmark research - ERP system costs
Sauerlander, Gunter Stephan	Senior Associate III	11/10/2022	0.9	\$515.00	\$463.50	Iterations of Benchmark research - IT personnel costs
Alekseev, Alexey	Experienced Manager	11/11/2022	1.9	\$675.00	\$1,282.50	Review of the standalone cost model draft
Alekseev, Alexey	Experienced Manager	11/11/2022	1.6	\$675.00	\$1,080.00	Review of the benchmark analysis conducted from public sources
Blessing, Luisa	Senior Associate II	11/11/2022	1.6	\$515.00	\$824.00	Summary draft of standalone model One time costs
Blessing, Luisa	Senior Associate II	11/11/2022	1.7	\$515.00	\$875.50	Edits to the draft of standalone model IT systems and recruiting
Blessing, Luisa	Senior Associate II	11/11/2022	1.7	\$515.00	\$875.50	Bottom up analysis of the R&D functional area
Blessing, Luisa	Senior Associate II	11/11/2022	0.6	\$515.00	\$309.00	Bottom up analysis of the G&A functional area

Professional	Title	Date of Service	Hours Charged	Hourly Rate	Total Compensation	Description
Blessing, Luisa	Senior Associate II	11/11/2022	1.3	\$515.00	\$669.50	Final edits to draft of standalone model for client call
Blessing, Luisa	Senior Associate II	11/11/2022	0.7	\$515.00	\$360.50	Review/list of pending items for client call
Sauerlander, Gunter Stephan	Senior Associate III	11/11/2022	1.8	\$515.00	\$927.00	Benchmark research - office / meeting space costs
Sauerlander, Gunter Stephan	Senior Associate III	11/11/2022	1.9	\$515.00	\$978.50	Benchmark research - legal costs
Sauerlander, Gunter Stephan	Senior Associate III	11/11/2022	1.6	\$515.00	\$824.00	Benchmark research, and build out of standalone cost model
Sauerlander, Gunter Stephan	Senior Associate III	11/11/2022	1.7	\$515.00	\$875.50	Drafting of deliverable/report executive summary
Blessing, Luisa	Senior Associate II	11/14/2022	1.4	\$515.00	\$721.00	Benchmarking analysis of Insurance Expenses - APQC
Blessing, Luisa	Senior Associate II	11/14/2022	0.8	\$515.00	\$412.00	Benchmarking analysis of Insurance Expenses - Pitchbook
Blessing, Luisa	Senior Associate II	11/14/2022	1.8	\$515.00	\$927.00	Bottom up analysis for insurance costs
Sauerlander, Gunter Stephan	Senior Associate III	11/14/2022	1.3	\$515.00	\$669.50	Research on standalone cost model benchmarks and testing assumptions
Sauerlander, Gunter Stephan	Senior Associate III	11/14/2022	1.6	\$515.00	\$824.00	Drafting of deliverable/report executive summary
Sauerlander, Gunter Stephan	Senior Associate III	11/14/2022	1.7	\$515.00	\$875.50	Standalone cost model development - G&A

Professional	Title	Date of Service	Hours Charged	Hourly Rate	Total Compensation	Description
Sauerlander, Gunter Stephan	Senior Associate III	11/14/2022	1.8	\$515.00	\$927.00	Standalone cost model development - IT
Sauerlander, Gunter Stephan	Senior Associate III	11/14/2022	0.7	\$515.00	\$360.50	Standalone cost model development - S&P
Alekseev, Alexey	Experienced Manager	11/15/2022	1.6	\$675.00	\$1,080.00	Review of the draft cost model, benchmarks, development of qs for the client call.
Blessing, Luisa	Senior Associate II	11/15/2022	0.4	\$515.00	\$206.00	Comments, review, and preparation of analysis
Blessing, Luisa	Senior Associate II	11/15/2022	1.7	\$515.00	\$875.50	Updates to standalone cost model calculations
Blessing, Luisa	Senior Associate II	11/15/2022	1.4	\$515.00	\$721.00	Updates and review to standalone cost model ppt
Blessing, Luisa	Senior Associate II	11/15/2022	0.9	\$515.00	\$463.50	Draft of agenda for client meeting for the Non side costs, G&A, S&P, IT, R&D functional areas
Blessing, Luisa	Senior Associate II	11/15/2022	0.6	\$515.00	\$309.00	Client email of follow up/pending items from call
Sauerlander, Gunter Stephan	Senior Associate III	11/15/2022	1.9	\$515.00	\$978.50	Finalization of 1st draft of standalone cost model - G&A
Sauerlander, Gunter Stephan	Senior Associate III	11/15/2022	1.2	\$515.00	\$618.00	Finalization of 1st draft of standalone cost model - IT
Sauerlander, Gunter Stephan	Senior Associate III	11/15/2022	0.9	\$515.00	\$463.50	Finalization of 1st draft of standalone cost model - S&P
Blessing, Luisa	Senior Associate II	11/16/2022	1.3	\$515.00	\$669.50	Create the bottom up model for non site costs

Professional	Title	Date of Service	Hours Charged	Hourly Rate	Total Compensation	Description
Blessing, Luisa	Senior Associate II	11/16/2022	0.6	\$515.00	\$309.00	Edits to the Bottom up model for non site costs
Blessing, Luisa	Senior Associate II	11/16/2022	1.2	\$515.00	\$618.00	Draft of notes from client meeting for engagement notebook
Blessing, Luisa	Senior Associate II	11/16/2022	1.8	\$515.00	\$927.00	Review of discussion from client call - description model
Blessing, Luisa	Senior Associate II	11/16/2022	1.2	\$515.00	\$618.00	Edits to IT bottom up analysis per client's feedback
Sauerlander, Gunter Stephan	Senior Associate III	11/16/2022	1.4	\$515.00	\$721.00	Finalization of 1st draft of standalone cost model - R&D
Sauerlander, Gunter Stephan	Senior Associate III	11/16/2022	1.8	\$515.00	\$927.00	Finalization of 1st draft of standalone cost model - Supply chain
Sauerlander, Gunter Stephan	Senior Associate III	11/16/2022	0.8	\$515.00	\$412.00	Finalization of 1st draft of standalone cost model - Standalone costs summary/overview
Sauerlander, Gunter Stephan	Senior Associate III	11/16/2022	1.7	\$515.00	\$875.50	Standalone cost - deliverable development - write up for overview
Sauerlander, Gunter Stephan	Senior Associate III	11/16/2022	1.3	\$515.00	\$669.50	Standalone cost - deliverable development - write up for summary analyses
Sauerlander, Gunter Stephan	Senior Associate III	11/16/2022	0.8	\$515.00	\$412.00	Standalone cost - deliverable development - write up for G&A
Blessing, Luisa	Senior Associate II	11/17/2022	0.8	\$515.00	\$412.00	Slide structure discussion with Gunter
Blessing, Luisa	Senior Associate II	11/17/2022	0.4	\$515.00	\$206.00	Review email from client with clarifications and feedback

Professional	Title	Date of Service	Hours Charged	Hourly Rate	Total Compensation	Description
Blessing, Luisa	Senior Associate II	11/17/2022	1.3	\$515.00	\$669.50	Edits to the standalone cost model per client feedback
Blessing, Luisa	Senior Associate II	11/17/2022	1.7	\$515.00	\$875.50	Final standalone cost model updates
Sauerlander, Gunter Stephan	Senior Associate III	11/17/2022	0.8	\$515.00	\$412.00	Slide structure discussion
Sauerlander, Gunter Stephan	Senior Associate III	11/17/2022	1.7	\$515.00	\$875.50	Development of final deliverable - Exec summary schedule
Sauerlander, Gunter Stephan	Senior Associate III	11/17/2022	1.3	\$515.00	\$669.50	Development of final deliverable - various schedules across functional areas
Sauerlander, Gunter Stephan	Senior Associate III	11/17/2022	1.3	\$515.00	\$669.50	Report straw man development in support of final deliverable
Sauerlander, Gunter Stephan	Senior Associate III	11/17/2022	1.9	\$515.00	\$978.50	Iterations to Standalone cost model schedules and updates to tables on report - Personnel costs
Sauerlander, Gunter Stephan	Senior Associate III	11/17/2022	0.8	\$515.00	\$412.00	Iterations to Standalone cost model schedules and updates to benefits analyses
Blessing, Luisa	Senior Associate II	11/18/2022	1.1	\$515.00	\$566.50	PPT structure, formatting and edits for write-up
Blessing, Luisa	Senior Associate II	11/18/2022	1.9	\$515.00	\$978.50	Final edits to excel calculations of standalone cost model and one time costs
Blessing, Luisa	Senior Associate II	11/18/2022	1.4	\$515.00	\$721.00	Federal tax adjustments on payroll for incremental FTE cost calculations
Blessing, Luisa	Senior Associate II	11/18/2022	1.6	\$515.00	\$824.00	State and income tax adjustments on payroll for

Professional	Title	Date of Service	Hours Charged	Hourly Rate	Total Compensation	Description
						incremental FTE cost calculations
Sauerlander, Gunter Stephan	Senior Associate III	11/18/2022	1.9	\$515.00	\$978.50	Standalone cost model - deliverable development - Exec summary
Sauerlander, Gunter Stephan	Senior Associate III	11/18/2022	1.7	\$515.00	\$875.50	Standalone cost model - deliverable development - G&A
Sauerlander, Gunter Stephan	Senior Associate III	11/18/2022	1.4	\$515.00	\$721.00	Standalone cost model - deliverable development - S&P
Blessing, Luisa	Senior Associate II	11/19/2022	0.6	\$515.00	\$309.00	Worked on the write up deliverable for the IT costs of the standalone model
Blessing, Luisa	Senior Associate II	11/19/2022	1.8	\$515.00	\$927.00	Worked on the write up deliverable for the one-time costs of the standalone model
Blessing, Luisa	Senior Associate II	11/19/2022	1.6	\$515.00	\$824.00	Worked on the write up deliverable for the non-site and R&D costs of the standalone model
Blessing, Luisa	Senior Associate II	11/19/2022	1.6	\$515.00	\$824.00	Write up, edits and review to the standalone cost model ppt
Blessing, Luisa	Senior Associate II	11/19/2022	0.4	\$515.00	\$206.00	Final review to the standalone cost model ppt
Sauerlander, Gunter Stephan	Senior Associate III	11/19/2022	1.3	\$515.00	\$669.50	Standalone cost model - Final deliverable development - Exec summary and overview
Sauerlander, Gunter Stephan	Senior Associate III	11/19/2022	1.9	\$515.00	\$978.50	Standalone cost model - Final deliverable development - G&A
Sauerlander, Gunter Stephan	Senior Associate III	11/19/2022	0.8	\$515.00	\$412.00	Standalone cost model - Final deliverable development - IT

Professional	Title	Date of Service	Hours Charged	Hourly Rate	Total Compensation	Description
Sauerlander, Gunter Stephan	Senior Associate III	11/20/2022	0.4	\$515.00	\$206.00	Comments, review, and preparation of analysis
Alekseev, Alexey	Experienced Manager	11/21/2022	1.1	\$675.00	\$742.50	Review of the draft standalone cost report (assumptions)
Alekseev, Alexey	Experienced Manager	11/21/2022	0.9	\$675.00	\$607.50	Review of the draft standalone cost report (Finance)
Alekseev, Alexey	Experienced Manager	11/21/2022	1.8	\$675.00	\$1,215.00	Review of the draft standalone cost report (IT)
Alekseev, Alexey	Experienced Manager	11/21/2022	1.7	\$675.00	\$1,147.50	Review of the draft standalone cost report (G&A, R&D)
Blessing, Luisa	Senior Associate II	11/21/2022	0.3	\$515.00	\$154.50	Discussion of draft slides with Gunter
Blessing, Luisa	Senior Associate II	11/21/2022	1.7	\$515.00	\$875.50	Formatting and edits after review of standalone cost model (S&P, G&A)
Blessing, Luisa	Senior Associate II	11/21/2022	1.4	\$515.00	\$721.00	Formatting and edits after review of standalone cost model (IT, one time costs)
Blessing, Luisa	Senior Associate II	11/21/2022	0.9	\$515.00	\$463.50	Formatting and edits after review of standalone cost model (overview)
Blessing, Luisa	Senior Associate II	11/21/2022	1.7	\$515.00	\$875.50	Benchmarking analysis of data migration
Blessing, Luisa	Senior Associate II	11/21/2022	0.7	\$515.00	\$360.50	Benchmarking analysis of onboarding
Blessing, Luisa	Senior Associate II	11/21/2022	0.4	\$515.00	\$206.00	Review of pending items and questions for client email

Professional	Title	Date of Service	Hours Charged	Hourly Rate	Total Compensation	Description
Sauerlander, Gunter Stephan	Senior Associate III	11/21/2022	1.6	\$515.00	\$824.00	Iterations of final deliverable - Overview slide
Sauerlander, Gunter Stephan	Senior Associate III	11/21/2022	1.7	\$515.00	\$875.50	Iteration of final deliverable - Summary analyses
Sauerlander, Gunter Stephan	Senior Associate III	11/21/2022	1.8	\$515.00	\$927.00	Iteration of final deliverable - G&A
Sauerlander, Gunter Stephan	Senior Associate III	11/21/2022	1.6	\$515.00	\$824.00	Iteration of final deliverable - S&P
Sauerlander, Gunter Stephan	Senior Associate III	11/21/2022	1.3	\$515.00	\$669.50	Iteration of final deliverable - One time costs
Alekseev, Alexey	Experienced Manager	11/22/2022	1.9	\$675.00	\$1,282.50	Review of Scott McGurl comments
Alekseev, Alexey	Experienced Manager	11/22/2022	1.7	\$675.00	\$1,147.50	Editing the standalone cost report to incorporate comments.
Blessing, Luisa	Senior Associate II	11/22/2022	1.6	\$515.00	\$824.00	Edits to final draft of report based on feedback from Partner
Blessing, Luisa	Senior Associate II	11/22/2022	1.8	\$515.00	\$927.00	Edits to calculations of standalone costs based on Partner review
Blessing, Luisa	Senior Associate II	11/22/2022	1.6	\$515.00	\$824.00	Edits to IT cost model based on client feedback
Blessing, Luisa	Senior Associate II	11/22/2022	1.8	\$515.00	\$927.00	Edits to IT model based on new IT information from client
McGurl, David Scott	Principal	11/22/2022	1.1	\$955.00	\$1,050.50	Partner - Standalone Model review

Professional	Title	Date of Service	Hours Charged	Hourly Rate	Total Compensation	Description
Sauerlander, Gunter Stephan	Senior Associate III	11/22/2022	1.9	\$515.00	\$978.50	Updates and modification across various analyses of final deliverable - Summary analyses
Sauerlander, Gunter Stephan	Senior Associate III	11/22/2022	1.9	\$515.00	\$978.50	Iteration of final deliverable - Overview and headers
Sauerlander, Gunter Stephan	Senior Associate III	11/22/2022	1.6	\$515.00	\$824.00	Iteration of final deliverable - G&A
Sauerlander, Gunter Stephan	Senior Associate III	11/22/2022	1.7	\$515.00	\$875.50	Iteration of final deliverable - S&P
Sauerlander, Gunter Stephan	Senior Associate III	11/22/2022	0.9	\$515.00	\$463.50	Iteration of final deliverable - IT and other one-time costs
Alekseev, Alexey	Experienced Manager	11/23/2022	1.4	\$675.00	\$945.00	Review of Glenn's comments, editing the report.
Blessing, Luisa	Senior Associate II	11/23/2022	1.3	\$515.00	\$669.50	Review of final draft of FDD analysis and standalone cost model
McGurl, David Scott	Principal	11/23/2022	1.6	\$955.00	\$1,528.00	Partner - Standalone Model review
Alekseev, Alexey	Experienced Manager	11/25/2022	1.1	\$675.00	\$742.50	Email communications with Angela Nalwa on HR benchmarks.
Alekseev, Alexey	Experienced Manager	11/25/2022	1.4	\$675.00	\$945.00	Email communications with Sonny Oritano on IT benchmarks.
Nalwa, Anjali	Managing Director	11/25/2022	0.4	\$955.00	\$382.00	Managing director review of IT and HR standalone model
Alekseev, Alexey	Experienced Manager	11/28/2022	0.9	\$675.00	\$607.50	Review of changes and edits to the model, report.

Professional	Title	Date of Service	Hours Charged	Hourly Rate	Total Compensation	Description
Blessing, Luisa	Senior Associate II	11/28/2022	1.7	\$515.00	\$875.50	IT review and edits to the standalone cost model based on feedback from client and partner.
Blessing, Luisa	Senior Associate II	11/28/2022	0.6	\$515.00	\$309.00	Meeting with client to review and answer questions on initial feedback to the standalone cost model. Attended the meeting to take notes for the operations team. Participants: Alekseev, Alex, Darragh, Keith, Garvey, Todd, Lee, Chloe, Bagatini, Marilia, Park, J
Origitano, Sonny D.	Managing Director	11/28/2022	0.6	\$955.00	\$573.00	Managing director review of standalone cost model
Sauerlander, Gunter Stephan	Senior Associate III	11/28/2022	1.6	\$515.00	\$824.00	Final iterations to deliverable post team lead and partner reviews - Exec summary and headers
Sauerlander, Gunter Stephan	Senior Associate III	11/28/2022	1.8	\$515.00	\$927.00	Iterations to final standalone cost model deliverable - Various table structures
Sauerlander, Gunter Stephan	Senior Associate III	11/28/2022	1.7	\$515.00	\$875.50	Iterations to final standalone cost model deliverable - G&A, S&P, and Overview
Alekseev, Alexey	Experienced Manager	11/29/2022	1.2	\$675.00	\$810.00	Reconciliations of data
Blessing, Luisa	Senior Associate II	11/29/2022	0.4	\$515.00	\$206.00	Second meeting with client to review draft of deliverable and answer questions on initial feedback to the standalone cost model. Attended meeting on behalf of the operations team. Participants: Darragh, Keith, Garvey, Todd, Lee, Chloe, Bagatini, Marilia, Park, Jin,

Professional	Title	Date of Service	Hours Charged	Hourly Rate	Total Compensation	Description
						Schnitzler, Rafael, Ronan, Terrance, Weingarten, Brianne, Flynn, Meighan, Sachdeva, Surbhi, Barenbaum, Glenn, Tran, Jenny, Shahkarami, Sean
Blessing, Luisa	Senior Associate II	11/29/2022	1.3	\$515.00	\$669.50	Reconciliations of data
TOTAL			319.30		\$173,343.50	

EXHIBIT D3

DETAILED TIME ENTRIES FOR PLAN SERVICES
(Project Category: *Employee Tax Services: Payroll Tax Support (Hourly Fees)*)

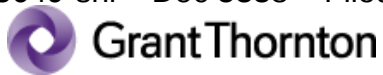
Professional	Title	Date of Service	Hours Charged	Hourly Rate	Total Compensation	Description
Arazi, Albert	Senior Manager	11/28/2022	0.50	\$650.00	\$325.00	Call to discuss supplemental wage withholding questions
TOTAL			.50		\$325.00	

EXHIBIT D4

INVOICES FOR PLAN SERVICES

The following is a summary of the invoices relating to Plan Services provided by Grant Thornton during the Fee Period. Copies of the actual invoices are attached.

GT Invoice No.	Total Amount	Invoice Date	Service Period	Plan Service Provided
954070939	397,435.00	12/21/2022	November 1-30, 2022	Business Advisory Services
954074432	\$325.00	12/31/2022	November 1-30, 2022	Employee Tax Services
Total:	\$397,760.00			



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For all payments, kindly use remittance instructions below

To: Mr. Terrence Ronan, CFO
Purdue Pharma L.P.
201 Tresser Boulevard
Stamford, CT 06901-3431

Date: December 21, 2022

Bill Number: 954070939

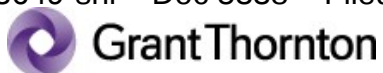
Client-Assignment Code: 0200102-00024

Client-Assignment Code: 0200102-00025

Professional fees related to Business Advisory Services	\$ 397,435.00
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Total Amount of Bill:	\$ 397,435.00
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Terms: As agreed upon
Federal ID No. 36-6055558



Grant Thornton LLP
186 Wood Ave S # 4
Iselin, NJ 08830-2725

T 732.516.5500
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www.GrantThornton.com

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For all payments, kindly use remittance instructions below

To: Mr. Terrence Ronan, CFO
Purdue Pharma L.P.
201 Tresser Boulevard
Stamford, CT 06901-3431

Date: December 31, 2022

Bill Number: 954074432

Client-Assignment Code: 0200102-00017

Fees for professional services from November 1, 2022 to November 30, 2022
related to:

1) Payroll tax support based on hourly rates:	
- Discussion on supplemental wage withholding	\$ 325.00

Total Amount of Bill:	\$ 325.00
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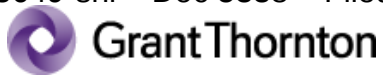
Terms: As agreed upon
Federal ID No. 36-6055558

EXHIBIT E

INVOICES FOR OCB TAX SERVICES

The following is a summary of the invoices relating to OCB Tax Services for which Grant Thornton seeks reimbursement pursuant to the Fifteenth MFS. Copies of the actual invoices also are attached.

GT Invoice No.	Amount	Invoice Date	Service Period	Type of OCB Tax Services
954067735	\$7,005.00	12/16/22	October 2022 Compliance processed in November 2022; Review of September's invoices filed with October's returns due in November 2022	Sales and Use Tax Compliance Services
TOTAL	\$7,005.00			



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Iselin, NJ 08830-2725

T 732.516.5500
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This address should be used for correspondence only
For all payments, kindly use remittance instructions below

To: Purdue Pharma L.P.
201 Tresser Boulevard
Stamford, CT 06901-3431

Date: December 16, 2022

Bill Number: 954067735

Client-Assignment Code: 0200102-00002

Client-Assignment Code: 0200102-00016

Client-Assignment Code: 0200102-00023

Sales & Use Tax Compliance & Invoice Review:

October's 2022 Compliance processed in November 2022 \$ 2,000.00

Review of September Invoices filed with October returns due in November 2022
(filed on a one-month lag), notices & consulting 5,005.00

Total Amount of Bill: \$ 7,005.00

Terms: As agreed upon
Federal ID No. 36-6055558